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Practitioner's Docket No. 65877-0009

PATENT



COMBINED DECLARATION AND POWER OF ATTORNEY

**(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL,
CONTINUATION, OR C-I-P)**

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

This declaration is for an original application.

INVENTORSHIP IDENTIFICATION

My residence, post office address and citizenship are as stated below, next to my name. I believe that I am an original, first and joint inventor of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

TITLE OF INVENTION

**AN ACCOUNTING ENGINE FOR A LEASE TRANSACTION MANAGEMENT AND
ACCOUNTING SYSTEM**

SPECIFICATION IDENTIFICATION

The specification was filed on June 29, 2001, as Serial No. 09/896,237.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in 37, Code of Federal Regulations, Section 1.56.

POWER OF ATTORNEY

I hereby appoint the following practitioner(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

| APPOINTED PRACTITIONER(S) | REGISTRATION NUMBER(S) |
|---------------------------|------------------------|
| Michael B. Stewart | 36,018 |
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I hereby appoint the practitioner(s) associated with the Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

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DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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